

**Washoe County, Nevada**  
Unaudited Interim Quarterly Financial Report  
For the Year Ended June 30, 2015

As prescribed by NRS 244.225, the following unaudited interim financial statements represent the receipts and expenditures for Washoe County for the fiscal year ending June 30, 2015. These financial statements are unaudited and presented for interim information only. The financial statements are presented by fund group to include both the governmental funds of the County maintained on a partial accrual basis and the proprietary funds of the County maintained on a full-accrual basis. Certain accruals are maintained on a monthly basis by the County's financial systems and are presented in these interim statements and may include: salaries and wages earned but not yet paid, goods received but not yet invoiced and paid, amounts due and billed for services or grant reimbursements but not yet received.

Detailed bills allowed by payee for services, supplies and capital outlay may be found in a companion report also posted on the Washoe County Finance/Comptroller website. The details of the receipts and bills allowed are public record and are available for inspection and copying pursuant to the provisions of NRS239. For further information contact Washoe County Comptroller, 1001 East 9th Street, Reno, Nevada, phone 775-328-2552.

<b>General Fund</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 5,983,376	\$ 144,396,722
Licenses and permits	2,113,242	6,802,171
Intergovernmental revenues	29,182,930	92,373,583
Charges for services	6,191,998	24,006,905
Fines and forfeits	2,274,178	7,767,160
Miscellaneous	792,329	3,975,426
Total Revenues	46,538,053	279,321,967
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	33,801,122	133,906,577
Employee benefits	24,559,766	78,334,777
Services and supplies	16,944,036	55,128,804
Capital outlay	68,549	357,620
Intergovernmental	767,240	3,254,383
Total Expenditures	76,140,713	270,982,161
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from asset disposition	2,020	2,009,462
Transfers in	-	240,926
Transfers out	(5,506,349)	(25,942,522)
Total Other Financing Sources (Uses)	(5,504,329)	(23,692,134)
Net Change in Fund Balance	\$ (35,106,989)	\$ (15,352,328)

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<b>Special Revenue Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 1,106,190	\$ 22,214,348
Licenses and permits	443,796	1,729,786
Intergovernmental revenues	20,683,317	61,394,719
Charges for services	4,485,255	14,076,626
Fines and forfeits	616,843	8,178,578
Miscellaneous	2,210,394	6,801,022
Total Revenues	29,545,795	114,395,079
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	9,084,995	36,234,889
Employee benefits	3,794,331	14,954,469
Services and supplies	19,041,898	61,600,169
Capital outlay	695,497	5,158,971
Intergovernmental	284,821	1,280,042
Total Expenditures	32,901,542	119,228,540
<b>OTHER FINANCING SOURCES (USES):</b>		
Other financing sources	11,957	11,957
Transfers in	4,440,371	16,528,720
Transfers out	(605,645)	(4,198,692)
Total Other Financing Sources (Uses)	3,846,683	12,341,985
Net Change in Fund Balance	\$ 490,936	\$ 7,508,524

<b>Debt Service Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 140,693	\$ 2,237,909
Miscellaneous	15,246	441,108
Total Revenues	155,939	2,679,017
<b>EXPENDITURES:</b>		
Debt service	5,023,210	14,227,205
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers in	829,037	8,117,481
Net Change in Fund Balance	\$ (4,038,234)	\$ (3,430,707)

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<b>Capital Project Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 291,242	\$ 6,471,636
Intergovernmental revenues	639,541	3,376,376
Miscellaneous	(21,899)	329,248
Total Revenues	908,884	10,177,260
<b>EXPENDITURES:</b>		
Intergovernmental	1,911,314	4,408,282
Capital outlay	4,757,405	10,647,282
Debt service	-	3,000
Total Expenditures	6,668,719	15,058,564
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	1,590,087	4,665,087
Transfers out	(747,500)	(2,242,500)
Total Other Financing Sources (Uses)	842,587	2,422,587
Net Change in Fund Balance	\$ (4,917,248)	\$ (2,458,717)
<b>Enterprise Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 5,375,389	\$ 27,299,784
<b>OPERATING EXPENSES:</b>		
Salaries and wages	181,666	4,015,962
Employee benefits	312,260	1,776,312
Services and supplies	220,823	11,453,768
Depreciation	624,967	5,972,904
Total Operating Expenses	1,339,716	23,218,946
Operating Income (Loss)	4,035,673	4,080,838
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings (loss)	(41,249)	1,010,172
Facilities rental	-	-
Gain (loss) from asset disposition	35,319,376	(227,359,146)
Interest/bond issuance costs	(80,022)	(1,478,875)
Connection fee refunds/credits		1,481
Total Nonoperating Revenues (Expenses)	35,198,105	(227,826,368)
Income (Loss) Before Capital Contributions	39,233,778	(223,745,530)
<b>CAPITAL CONTRIBUTIONS:</b>	639,753	5,442,568
Change in Net Position	\$ 39,873,531	\$ (218,302,962)

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<b>Internal Services Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	<b>\$ 14,373,285</b>	<b>\$ 57,950,240</b>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	441,740	1,807,688
Employee benefits	193,408	778,377
Services and supplies	14,617,641	55,429,871
Depreciation	217,480	1,239,159
Total Operating Expenses	15,470,269	59,255,095
Operating Income (Loss)	(1,096,984)	(1,304,855)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings (loss)	1,922	415,627
Other nonoperating revenues	23,382	23,382
Gain (loss) from asset disposition	58,028	103,325
Total Nonoperating Revenues		
(Expenses)	83,332	542,334
Income (Loss) Before Capital	(1,013,652)	(762,521)
Contributions and Transfers		
<b>Capital contributions</b>	-	263,438
<b>Transfers in</b>	-	2,831,500
Change in Net Position	<b>\$ (1,013,652)</b>	<b>\$ 2,332,417</b>